



**2019**  
**MS-535**

## Financial Report of the Budget

# Barrington

For the period ending December 31, 2018

### PREPARER'S EFILE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

cphilbrick@vachonclukay.com

## GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**

NH DRA Municipal and Property Division  
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$172,049	\$159,525
4140-4149	Election, Registration, and Vital Statistics	\$226,265	\$207,577
4150-4151	Financial Administration	\$557,646	\$503,116
4152	Revaluation of Property	\$59,000	\$47,406
4153	Legal Expense	\$50,000	\$34,896
4155-4159	Personnel Administration	\$17,005	\$36,437
4191-4193	Planning and Zoning	\$94,460	\$88,991
4194	General Government Buildings	\$331,030	\$339,740
4195	Cemeteries	\$16,220	\$15,128
4196	Insurance	\$59,852	\$53,839
4197	Advertising and Regional Association	\$7,900	\$8,113
4199	Other General Government	\$0	\$0
<b>General Government Subtotal</b>		<b>\$1,591,427</b>	<b>\$1,494,768</b>
<b>Public Safety</b>			
4210-4214	Police	\$1,373,823	\$1,214,841
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$563,465	\$548,920
<i>Explanation: includes \$29,785 expenditures pursuant to non-lapsing appropriations</i>			
4240-4249	Building Inspection	\$174,297	\$160,461
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$2,111,585</b>	<b>\$1,924,222</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$842,716	\$726,554
4312	Highways and Streets	\$1,344,560	\$1,436,278
<i>Explanation: Includes \$182,997 expenditures pursuant to non-lapsing appropriations</i>			
4313	Bridges	\$10,000	\$15,919
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$2,197,276</b>	<b>\$2,178,751</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Sanitation</b>			
4321	Administration	\$151,527	\$154,329
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$202,000	\$221,078
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$353,527</b>	<b>\$375,407</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$12,800	\$2,300
<b>Water Distribution and Treatment Subtotal</b>		<b>\$12,800</b>	<b>\$2,300</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$15,571	\$15,571
<b>Health Subtotal</b>		<b>\$15,571</b>	<b>\$15,571</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$8,392	\$6,843
4444	Intergovernmental Welfare Payments	\$20,500	\$13,840
4445-4449	Vendor Payments and Other	\$60,000	\$20,708
<b>Welfare Subtotal</b>		<b>\$88,892</b>	<b>\$41,391</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$222,088	\$191,362
4550-4559	Library	\$319,060	\$311,741
<i>Explanation: Includes \$3,582 expenditures as agents-to-expend</i>			
4583	Patriotic Purposes	\$1	\$0
4589	Other Culture and Recreation	\$0	\$0
<b>Culture and Recreation Subtotal</b>		<b>\$541,149</b>	<b>\$503,103</b>



**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$112,009
<i>Explanation: Board &amp; Con. Com. approved Forgiveness of amounts owed by Conservation fund for prior period activit</i>			
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$112,009</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$230,000	\$230,000
<i>DRA Notes: MC: = LTD Schedule</i>			
4721	Long Term Bonds and Notes - Interest	\$10,000	\$2,703
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$240,001</b>	<b>\$232,703</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$22,464
<i>Explanation: \$22,464 expenditures as board-agents-to-expend</i>			
4903	Buildings	\$0	\$42,775
<i>Explanation: \$42,775 expenditures as board agents-to-expend</i>			
4909	Improvements Other than Buildings	\$1,300,000	\$262,498
<i>Explanation: Includes \$137,315 as board agents-to-expend</i>			
<b>Capital Outlay Subtotal</b>		<b>\$1,300,000</b>	<b>\$327,737</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
<i>DRA Notes: MC: Needs reclassification</i>			
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$169,050	\$169,050
<i>DRA Notes: MC: WA#13, 14, 16, 17&amp;19 - reconciles with initial review and MS9</i>			
4916	To Expendable Trusts/Fiduciary Funds	\$25,000	\$25,000
<i>DRA Notes: MC: WA#15 - reconciles with initial review and MS9</i>			
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$194,050</b>	<b>\$194,050</b>



**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,709,857
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$16,032,076
4934	Taxes Assessed for State Education	\$0	\$2,076,794
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$20,818,727</b>
<b>Total Before Payments to Other Governments</b>		<b>\$8,646,278</b>	<b>\$7,402,012</b>
<b>Plus Payments to Other Governments</b>			<b>\$20,818,727</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$20,818,727</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$29,465,005</b>	<b>\$28,220,739</b>



**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Taxes</b>			
3110	Property Taxes	\$0	\$24,787,884
3120	Land Use Change Tax - General Fund	\$26,000	\$28,690
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$11,000	\$13,314
3186	Payment in Lieu of Taxes	\$21,000	\$18,358
3187	Excavation Tax	\$5,900	\$5,936
3189	Other Taxes	\$5,000	\$6,365
3190	Interest and Penalties on Delinquent Taxes	\$175,000	\$204,321
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$243,900</b>	<b>\$25,064,868</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$2,800	\$3,510
3220	Motor Vehicle Permit Fees	\$1,800,000	\$1,893,660
3230	Building Permits	\$105,500	\$131,273
3290	Other Licenses, Permits, and Fees	\$20,000	\$21,834
3311-3319	From Federal Government	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$1,928,300</b>	<b>\$2,050,277</b>
<b>State Sources</b>			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$457,165	\$457,165
3353	Highway Block Grant	\$221,433	\$221,307
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$1,040,000	\$153,908
3379	From Other Governments	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$1,718,598</b>	<b>\$832,380</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$270,000	\$263,423
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$270,000</b>	<b>\$263,423</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$43,000	\$48,491
3502	Interest on Investments	\$43,000	\$95,348
3503-3509	Other	\$5,500	\$15,886
<b>Miscellaneous Revenues Subtotal</b>		<b>\$91,500</b>	<b>\$159,725</b>



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$206,136
<i>Explanation: Reimbursement for board agents-to-expend expenditures</i>			
<i>DRA Notes: MC: &lt;&gt; reconcile with MS9 - CPA note ok.</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$206,136</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$230,000
<i>Explanation: authorized in prior period</i>			
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$230,000</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$25,109,093</b>	
<b>Total General Fund Revenues</b>		<b>\$29,361,391</b>	<b>\$28,806,809</b>



Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$12,646,778	\$13,402,685
<i>DRA Notes: MC: ~ Treas Rept annual rept pg 68</i>			
1030	Investments	\$0	\$0
1080	Tax Receivable	\$955,176	\$1,169,986
1110	Tax Liens Receivable	\$587,474	\$505,894
<i>DRA Notes: MC: &lt;&gt; MS61</i>			
1150	Accounts Receivable	\$120,208	\$94,880
<i>DRA Notes: MC: &lt;&gt; MS61</i>			
1260	Due from Other Governments	\$0	\$153,908
1310	Due from Other Funds	\$293,091	\$257,676
1400	Other Current Assets	\$4,712	\$33,314
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
<b>Current Assets Subtotal</b>		<b>\$14,607,439</b>	<b>\$15,618,343</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$496,634	\$309,451
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$2,261	\$3,698
2075	Due to School Districts	\$8,548,814	\$9,219,608
2080	Due to Other Funds	\$28,041	\$76,908
2220	Deferred Revenue	\$157,181	\$47,942
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$9,914	\$10,072
<b>Current Liabilities Subtotal</b>		<b>\$9,242,845</b>	<b>\$9,667,679</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$4,712	\$33,314
2450	Restricted Fund Balance	\$147,659	\$55,409
2460	Committed Fund Balance	\$187,012	\$545,577
2490	Assigned Fund Balance	\$164	\$16,559
2530	Unassigned Fund Balance	\$5,025,047	\$5,299,805
<b>Fund Equity Subtotal</b>		<b>\$5,364,594</b>	<b>\$5,950,664</b>





**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$2,709,857	\$0	\$16,032,076	\$2,076,794	\$0	\$24,787,884
<b>Commitment</b>	\$2,709,857	\$0	\$16,032,076	\$2,076,794		\$25,109,093
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$321,209)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$28,806,809
<b>Total Expenditures</b>	\$28,220,739
<b>Change</b>	<b>\$586,070</b>
<hr/>	
<b>Ending Fund Equity</b>	\$5,950,664
<b>Beginning Fund Equity</b>	\$5,364,594
<b>Change</b>	<b>\$586,070</b>



**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Conservation Easement Debt (Purchase of conservation easement)	\$230,000	\$0			\$0	\$230,000	\$230,000	\$0
	<b>\$230,000</b>				<b>\$0</b>	<b>\$230,000</b>	<b>\$230,000</b>	<b>\$0</b>